

**HIGH COURT OF CHHATTISGARH AT BILASPUR****TAXC No. 231 of 2024**

M/S ACC LIMITED **versus** PRINCIPAL COMMISSIONER, CENTRAL TAX AND
CENTRAL EXCISE, RAIPUR

Order Sheet

25/07/2025	<p>Shri M.P.Devnath, learned counsel through V.C. and Shri Raja Sharma, learned counsel for the appellant/s.</p> <p>Shri Maneesh Sharma, learned counsel for the respondent.</p> <p>This appeal preferred under Section 35-G of the Central Excise Act, 1944 is admitted for hearing on the following substantial question of law -</p> <p>“Whether the appellant herein is entitled for cenvat credit on the clean energy cess levied on coal, peat and lignite in accordance with Section 83 (3) of the Finance Act, 2010.”</p> <p>Issue notice to the respondent.</p> <p>Shri Maneesh Sharma, advocate accepts notice on behalf of the respondent.</p> <p>Filing of paper book is dispensed with.</p>

Let extra set of appeal along with annexures be supplied to counsel for the respondent.

List the matter for final hearing on 01/08/2025.

Sd/-

(Sanjay K. Agrawal)

JUDGE

Sd/-

(Sachin Singh Rajput)

JUDGE